

UNITED STATES DISTRICT COURT

DISTRICT OF CONNECTICUT

LUCILLE RUBIN,	:
Plaintiff,	:
	:
-vs-	: Civ. No. 3:00cv1657 (PCD)
	:
T. DONALD HIRSCHFELD,	:
HIRSCHFELD MANAGEMENT, INC.,	:
and GINETTE S. OWINGS,	:
Defendants.	:

**RULING ON MOTION FOR RECONSIDERATION OF
ORDER TO PRODUCE DOCUMENTS**

Defendants move for reconsideration of the order compelling production of certain documents. The motion for reconsideration of the production order as it pertains to the state and federal tax returns of defendant T. Donald Hirschfeld (“Hirschfeld”) is granted.

On October 22, 2001, plaintiff’s motion to compel production of documents, which included, inter alia, Hirschfeld’s state and federal tax returns, was granted. Defendants now move for reconsideration of that order as it pertains to the production of tax returns and seek to limit the order to portions of the tax return previously identified by plaintiff as relevant to a determination of domicile. In the alternative, defendants request in camera review of the tax returns for a determination as to which portions of the returns are relevant to a determination of domicile.

A motion for reconsideration may be granted based on “[1] an intervening change of controlling law, [2] the availability of new evidence, or [3] the need to correct a clear error or prevent manifest injustice.” *Virgin Atl. Airways, Ltd. v. Nat’l Mediation Bd.*, 956 F.2d 1245, 1255 (2d Cir.), *cert. denied*, 506 U.S. 820, 113 S. Ct. 67, 121 L. Ed. 2d 34 (1992). Defendants argue that to require

production of portions of tax returns not related to the issue of domicile would be clear error in light and contrary to the public policy interest in maintaining the confidentiality of tax returns, *see, e.g., Russell v. Bd. of Plumbing Exam'rs of County of Westchester*, 74 F. Supp. 2d 339, 348 (S.D.N.Y. 1999). In light of the underlying confidentiality concerns, defendants' motion to reconsider the order to produce documents will be granted as it pertains to production of the tax returns.

The order to produce the state and federal tax returns requested is hereby modified. Defendants will provide this Court with a copy of the tax returns for in camera review by November 12, 2001. Redacted copies of the tax returns, limited to portions relevant to the issue of domicile, will then be provided to plaintiff.

Plaintiff's motion for reconsideration (Doc. 52) is **granted** and the order compelling the production of certain documents (Doc. 50) is **modified** as to the production of state and federal tax returns.

SO ORDERED.

Dated at New Haven, Connecticut, November ___, 2001.

Peter C. Dorsey
Senior United States District Judge